

?BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

%DATED: 20.11.2018

*CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

+Writ Petition (MD)No.9236 of 2014

and

M.P.(MD)No.1 of 2014

#M/s.Sri Ganesh Steel

Rolling Mills (Defunct),

Represented by its Proprietor R.Vijayakumar

B~3/8, Baskara Apartment,

No.1, Tollgate,

Trichy~16. ... Petitioner

Vs.

\$1.The Appellate Deputy Commissioner,

Appellate Authority,

Commercial Tax Office,

Court Complex,

Trichy.

2.The Commercial Tax Officer,

Thuraiyur Assessment Circle,

Thuraiyur,

Trichy District. ... Respondents

PRAYER: Petition is filed under Article 226 of the Constitution of India for the issuance of writ of certiorari, to call for the records of the second respondent proceedings e.v.553/11/m3, dated 26.05.2014 and quash the same as illegal.

!For Petitioner : Mr.S.Muthukrishnan

^For R1 & R2 : Mr.A.Thiyagarajan

Additional Government Pleader

:ORDER

This writ petition has been filed seeking to quash the proceedings of the second respondent in e.v.553/11/m3, dated 26.05.2014.

2.The learned counsel for the petitioner would submit that the petitioner is a proprietary concerned which has now been defunct.

3.It is seen from the records that there was an order of interim stay only in respect of the confirmation of the auction sale.

4.The learned Additional Government Pleader submitted that though the auction was conducted, there was no bid and therefore, the said auction did not yield any result. The learned Additional Government Pleader further

submitted that the respondents are only entitled to initiate fresh auction to sell the assets of the petitioner~Mill.

5.In view of the same, the writ petition is dismissed giving liberty to the respondents to initiate fresh re~auction of the assets. No costs. Consequently, M.P(MD)No.1 of 2014 is closed.

To

1.The Appellate Deputy Commissioner,
Appellate Authority,
Commercial Tax Office,
Court Complex,
Trichy.

2.The Commercial Tax Officer,
Thuraiyur Assessment Circle,
Thuraiyur,
Trichy District.